CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

| November 8, 2010 | Name: Tadashi Horie, Reg. No. 40,437. | Signature: Idula H.

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Satoru Adachi et al.)
Serial No. 10/680,205)
Filing Date: October 8, 2003) Examiner: Patel, Jayesh A
For: IMAGE ENCODING METHOD, IMAGE DECODING METHOD, IMAGE ENCODING APPARATUS, IMAGE DECODING APPARATUS, IMAGE ENCODING PROGRAM, AND IMAGE	Group Art Unit No. 2624)) Confirmation No. 7459
DECODING PROGRAM)
Attorney Docket No.: 9683/261)

RESPONSE TO FINAL OFFICE ACTION

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In reply to the Final Office Action dated August 16, 2010, please consider the following Amendments and Remarks:

Amendments to the claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.

OK to Enter. JP 11/19/2010